CONTENTS
VOLUME 5, 1987

VOLUME 5, NUMBER 1 1987

Editorial 1

Main Section

Auditors' Common Law Liability: What we Should Be Telling Our Students — Thomas A. Gavin, Rebecca L. Hicks and James H. Scheiner 1

Accounting Student Perceptions of the Nature and Significance of Extraordinary Items Data — David E. Stout, Donald E. Wygal and John J. Gorman 13

Moral Development and Accounting Education — Mary Beth Armstrong . . . 27

Attitude Measurement and the Perceptions of Tax Accounting Faculty Publications Outlets — William A. Raabe, Robert M. Kozub and Debra L. Sanders 45

Academic Accountants: A Study of Faculty Characteristics and Career Activities — Clifford T. Cox, Ken M. Boze and Lee Schwendig 59

Sequencing Exam Questions Relative to Topic Presentation — Robert A. Gruber 77

Student Ratings of Accounting Instructors: A Search for Important Determinants — Jerry G. Kreuze and Gale E. Newell 87

Survey of Undergraduate Auditing Education — Albert H. Frakes 99

Writing and the Certified Public Accountant — Russell T. Gingras 127

Teaching and Educational Notes Section

Putting the Cart Before the Hourse — John K. Courtis 139

The Descriptive Case Project for Accounting Information Systems Courses — Arthur C. Joy 145

On the Interpretation of the Estimated Intercept in a Regression of Overhead Cost on Volume — Steven C. Reimer 149

Incorporating Authoritative Pronouncements with Intermediate and Advanced Accounting Syllabi — Marilynn Collins 155

A Microcomputer Application for Attribute Sampling — Russell F. Briner, Diane T. Pearson and James E. Gauntt, Jr. 161

Delphic Choice of Accounting Periodicals for University Libraries — E. Lewis Bryan, Alison L. Drews and G. Thomas Friedlob 167

VOLUME 5, NUMBER 2 1987

Main Articles

The Economics of External Reporting: Three Frameworks for the Classroom — Jamie Pratt 175

Accounting Education: A Learning-Styles Study of Professional-Technical and Future Adaptation Issues — H. Donald Brown and Richard C. Burke 187

Selecting Instructional Design for Introductory Accounting Based on the Experiential Learning Model — Richard E. Baker, John R. Simon and Frank P. Bazeli 207

Employers' Accounting for Pensions: A Theoretical Approach to Financial Accounting Standards No. 87 — Curtis L. DeBerg, H. Fred Mittelstaedt and Philip R. Regier 227

Computer Education: A Survey of Accounting Graduates — Virginia L. Bean and Jeanette N. Medewitz 243

Internationalizing the Accounting Curriculum — W. Richard Sherman 259

Inconsistency in Inventory Loss Measurements Under the LCM Rule — Stanley E. Warner, Jr. and Frederick D. Whitehurst 277

Applications of Computer-Assisted Tax Research in Academic Tax Programs — Don C. Marshall, Kevin M. Misiewicz and W. Ron Singleton 287

Teaching and Educational Notes

Microcomputer Sensitivity Analyses for Business Combinations — Thomas F. Schaefer 297

An Application of Opportunity Cost for a Short-Run Pricing Decision — Hai G. Park and Bart P. Hartman 307

SFAC No. 2 Reliability from a Statistical Perspective — Barbara G. Taylor, Lane K. Anderson and John T. Sennetti 315

An Investigation into the Status of Public Community College Tax Curricula — Benny R. Zachry 323

Accounting for Variable Stock Options — Ronald A. Milne, Glenn A. Vent and Reuben Neumann 333

Additional Experimental Evidence on the Relationship Between Class Meeting Time Compression and Accounting Student Performance and Evaluations — David E. Stout, E. H. Bonfield and Marianne S. Battista 339

Volume 5 Contents and Author Index 349